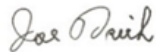




Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Solar Applied Materials Technology Corp. 2025 GHG Report produced by Solar Applied Materials Technology Corp., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Solar Applied Materials Technology Corp. 2025 GHG Report produced by Solar Applied Materials Technology Corp., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Alan Shen
Independent Reviewer	Bruce Chien
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-29
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Solar Applied Materials Technology Corp. This 3 rd party Verification Opinion has been prepared for Solar Applied Materials Technology Corp. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Solar Applied Materials Technology Corp. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 838459 Dated 2026-04-29



Verification Engagement

Organization	Solar Applied Materials Technology Corp. 光洋應用材料科技股份有限公司
Responsible party	Solar Applied Materials Technology Corp. 光洋應用材料科技股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Solar Applied Materials Technology Corp. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Solar Applied Materials Technology Corp. 光洋應用材料科技股份有限公司 No. 1, Gongye 3rd Rd. Annan Dist. Tainan City 709411 Taiwan 709411 台南市安南區工業三路 1 號
Organizations GHG Report containing GHG Statement		光洋應用材料科技股份有限公司 2025 年溫室氣體盤查管理報告 光洋應用材料科技股份有限公司 2025 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		The manufacturing of sputtering targets, and the recycling and refining of precious metals.
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods - Employee commuting - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services (Including only direct materials (precious metals) and indirect materials (the top ten non-precious metals and chemicals)) - The disposal of solid and liquid waste
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Investments (Including only scope 1 & 2 for 2 subsidiaries: Ruei Yang Precision Co., Ltd., and XALLOY Advanced Materials Corporation)
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	5,546.8992
Indirect emissions from imported energy (Scope 2) - Location Based	26,921.6547
Indirect GHG emissions from transportation (Scope 3)	1,175.1747
Indirect GHG emissions from products used by organization (Scope 3)	145,192.3507
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	1,671.6318
Total (location based)	180,507.711

Appendix A

Location	Address
光洋應用材料科技股份有限公司科工廠	709411 台南市安南區工業三路 1 號、3 號、工業二路 2 號
光洋應用材料科技股份有限公司光科園區	736006 台南市柳營區環園東路二段 1 號 A 區、2、3、3-1、3-2、3-3、3-5、3-6 號、工二路 5 號
光洋應用材料科技股份有限公司環科廠	736006 台南市柳營區工一路 16、20、22 號